

THE EFFECTIVE DATE OF THIS ORDINANCE IS MAY 25, 2004
AND THIS ORDINANCE APPLIES TO ALL TAXABLE YEARS
BEGINNING AFTER JUNE 30, 2004

ORDINANCE NO. 04-06-350

RE: CHANGE IN THE ELECTRIC LIGHTING TAX RATES FOR THE
BRADDOCK HEIGHTS, LIBERTYTOWN AND NEW ADDITION
ELECTRIC LIGHTING DISTRICTS

The Board of County Commissioners established electric lighting district tax rates for the Braddock Heights, Libertytown and New Addition Electric Lighting Districts by Ordinance No. 96-08-160. This Ordinance was adopted on April 2, 1996 and became effective on July 1, 1996 and is codified in Section 1-8-104 of the Frederick County Code.

The Board of County Commissioners now desires to change these electric lighting district tax rates.

As a result of state legislation adopted in 2000, (Chapter 80 Laws of Maryland 2000), property tax rates on real property are based on a full cash value assessment. Prior to this State legislation, property tax rates were generally based on a 40% of value assessment. This legislation further provided that any local law setting a tax rate was to be construed to mean a rate equal to 40% times the rate stated in the local law. The electric lighting district tax rates were based on the prior 40% of value assessments. This Ordinance also corrects for the change in assessment methods and the tax rates adopted by this Ordinance are based on full cash value assessments.

The County Commissioners held a duly advertised public hearing concerning this Ordinance on May 25, 2004. The public had an opportunity to comment on this ordinance at this public hearing.

NOW THEREFORE, BE IT ENACTED AND ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FREDERICK COUNTY, MARYLAND, that Section 1-8-104 of the Frederick County Code is hereby amended to read as follows:

Sec. 1-8-104. Electric lighting district tax rates.

(a) A special district tax shall be levied on all assessable real property within the established electric lighting districts as follows:

- (1) Braddock Heights – [Six cents (\$0.06)] TWO CENTS (\$0.02) per one hundred dollars (\$100.00) of assessed value.
- (2) Libertytown – [Five cents (\$0.05)] TWO AND TWO TENTH CENTS (\$0.022) per one hundred dollars (\$100.00) of assessed value.
- (3) New Addition – [Seven cents (\$0.07)] TWO AND ONE TENTH CENTS (\$0.021) per one hundred dollars (\$100.00) of assessed value.

(b) The tax rates established shall continue in effect each year hereafter until changed by the Board of County Commissioners.

AND BE IT FURTHER ENACTED AND ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, that this Ordinance shall take effect immediately and shall apply to all taxable years beginning after June 30, 2004.

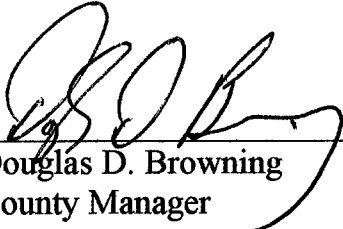
CAPITALS AND/OR UNDERLINING INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

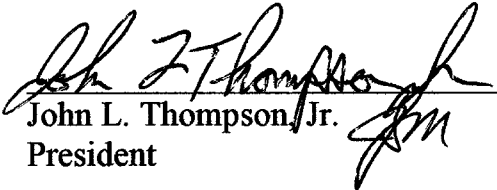
The undersigned hereby certifies that this Ordinance was approved and adopted on
the 25th day of May, 2004.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF FREDERICK COUNTY, MARYLAND



Douglas D. Browning
County Manager



John L. Thompson, Jr.
President